

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southeast Dubois Co Sch Corp (2100)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,067,085	\$4,075,740	\$4,106,450	\$3,897,797	-1.1%	-5.1%
Non - Certified Salaries	120	\$526,575	\$538,909	\$563,676	\$572,987	2.1%	1.7%
Group Health Insurance	222	\$296,465	\$308,894	\$317,396	\$321,027	2.0%	1.1%
Social Security Certified	212	\$295,660	\$296,995	\$292,652	\$279,176	-1.4%	-4.6%
Teacher Retirement Fund, After 7-1-95	216	\$209,132	\$226,994	\$230,364	\$264,160	6.0%	14.7%
Severance/Early Retirement Pay	213	\$239,061	\$167,316	\$408,389	\$234,812	-0.4%	-42.5%
Transfer Tuition to Other School Corps Within State	561	\$41,768	\$58,690	\$73,530	\$113,311	28.3%	54.1%
Textbooks	630	\$143,905	\$77,247	\$235,862	\$110,396	-6.4%	-53.2%
Other Group Insurance Authorized by Statute	224	\$94,473	\$95,208	\$94,436	\$93,997	-0.1%	-0.5%
Other Professional and Technical Services	319	\$83,158	\$130,765	\$125,621	\$93,324	2.9%	-25.7%
Content	747	\$61,196	\$55,851	\$83,260	\$79,644	6.8%	-4.3%
Pre-2008 Object Code - Temporary Salaries	130	\$47,355	\$61,430	\$23,945	\$78,865	13.6%	229.4%
Operational Supplies	611	\$53,231	\$59,637	\$58,870	\$71,132	7.5%	20.8%
Computer Hardware	741	\$93,851	\$27,765	\$295,554	\$60,284	-10.5%	-79.6%
Telecommunications Equipment	745	\$13,587	\$18,975	\$21,744	\$59,535	44.7%	173.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$61,593	\$57,551	\$56,100	\$43,883	-8.1%	-21.8%
Social Security Noncertified	211	\$40,088	\$41,076	\$43,162	\$42,981	1.8%	-0.4%
Workers Compensation Insurance	225	\$28,488	\$30,228	\$32,985	\$38,705	8.0%	17.3%
Instructional Programs Improvement Services	312	\$20,584	\$25,868	\$29,043	\$29,144	9.1%	0.3%
Connectivity	744	\$17,328	\$20,588	\$26,492	\$28,283	13.0%	6.8%
Group Life Insurance	221	\$14,632	\$14,503	\$15,597	\$15,524	1.5%	-0.5%
Other Employee Benefits	241 - 290	\$10,150	\$8,624	\$8,395	\$8,292	-4.9%	-1.2%
Equipment	730	\$4,358	\$16,504	\$22,964	\$6,527	10.6%	-71.6%
Repairs and Maintenance Services	430	\$13,338	\$6,538	\$8,867	\$6,080	-17.8%	-31.4%
Library Books	640	\$7,172	\$10,858	\$5,719	\$6,064	-4.1%	6.0%
Other Supplies and Materials	615, 660 - 689	\$5,857	\$4,986	\$4,955	\$5,548	-1.3%	12.0%
Wireless Equipment	743	\$54,272	\$105,485	\$49,379	\$3,040	-51.4%	-93.8%
Periodicals	650	\$3,404	\$2,839	\$2,600	\$2,610	-6.4%	0.4%
Travel	580	\$1,627	\$3,513	\$2,753	\$2,075	6.3%	-24.7%
Other Technology Hardware	746	\$6,168	\$17,893	\$11,341	\$1,896	-25.5%	-83.3%
Food Purchases	614	\$1,427	\$1,293	\$1,392	\$1,118	-5.9%	-19.7%
Dues and Fees	810	\$446	\$580	\$731	\$602	7.8%	-17.6%
Instruction Services	311	\$0	\$0	\$10,675	\$0	NA	-100.0%
Stipends	131	\$0	\$126	\$334	\$0	NA	-100.0%
Pupil Services	313	\$0	\$7,289	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$5,036	\$0	\$0	NA	NA
Professional Development	748	\$390	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$3,200	\$1,961	\$0	\$0	-100.0%	NA
Telephone	531	\$51	\$0	\$0	\$0	-100.0%	NA

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Southeast Dubois Co Sch Corp (2100)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement Total</b>		<b>\$6,561,075</b>	<b>\$6,583,757</b>	<b>\$7,265,231</b>	<b>\$6,572,815</b>	<b>0.0%</b>	<b>-9.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$484,157	\$509,218	\$482,896	\$484,205	0.0%	0.3%
Non - Certified Salaries	120	\$165,675	\$169,951	\$169,803	\$166,987	0.2%	-1.7%
Group Health Insurance	222	\$80,360	\$79,324	\$100,029	\$85,093	1.4%	-14.9%
Teacher Retirement Fund, After 7-1-95	216	\$34,623	\$35,667	\$42,258	\$42,057	5.0%	-0.5%
Social Security Certified	212	\$36,602	\$38,442	\$36,167	\$36,094	-0.3%	-0.2%
Social Security Noncertified	211	\$12,001	\$12,328	\$12,215	\$11,898	-0.2%	-2.6%
Other Group Insurance Authorized by Statute	224	\$10,312	\$9,882	\$10,504	\$10,427	0.3%	-0.7%
Severance/Early Retirement Pay	213	\$8,346	\$20,498	\$62,847	\$8,065	-0.9%	-87.2%
Other Employee Benefits	241 - 290	\$3,014	\$4,028	\$4,660	\$5,064	13.9%	8.7%
Travel	580	\$3,777	\$6,122	\$3,315	\$4,882	6.6%	47.2%
Workers Compensation Insurance	225	\$3,991	\$4,512	\$3,863	\$3,837	-1.0%	-0.7%
Operational Supplies	611	\$3,519	\$1,567	\$2,206	\$3,279	-1.7%	48.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,632	\$5,085	\$2,413	\$2,509	-14.2%	4.0%
Postage and Postage Machine Rental	532	\$1,909	\$1,071	\$959	\$1,992	1.1%	107.6%
Telephone	531	\$193	\$718	\$1,680	\$1,658	71.2%	-1.3%
Group Life Insurance	221	\$1,531	\$1,514	\$1,621	\$1,557	0.4%	-4.0%
Dues and Fees	810	\$1,345	\$1,680	\$1,120	\$1,156	-3.7%	3.2%
Equipment	730	\$245	\$777	\$78	\$266	2.1%	242.2%
Other Professional and Technical Services	319	\$0	\$334	\$0	\$65	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$61	NA	NA
Pupil Services	313	\$0	\$0	\$190	\$0	NA	-100.0%
Official Bond Premiums	525	\$157	\$467	\$313	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$856,388</b>	<b>\$903,186</b>	<b>\$939,137</b>	<b>\$871,154</b>	<b>0.4%</b>	<b>-7.2%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$860,630	\$880,484	\$894,682	\$929,693	1.9%	3.9%
Student Transportation Services	510	\$401,507	\$403,151	\$405,948	\$437,593	2.2%	7.8%
Food Purchases	614	\$229,267	\$247,304	\$237,254	\$262,887	3.5%	10.8%
Light and Power - Other Than Heating and Cooling	625	\$247,430	\$267,715	\$240,867	\$250,460	0.3%	4.0%
Group Life Insurance	221	\$2,566	\$2,516	\$136,129	\$203,046	198.3%	49.2%
Repairs and Maintenance Services	430	\$79,310	\$118,132	\$130,454	\$125,154	12.1%	-4.1%
Group Health Insurance	222	\$109,116	\$106,136	\$105,835	\$105,875	-0.8%	0.0%
Group Accident Insurance	223	\$0	\$0	\$76,547	\$103,542	NA	35.3%
Heating and Cooling for Buildings - Gas	622	\$74,000	\$93,064	\$110,388	\$102,817	8.6%	-6.9%
Certified Salaries	110	\$95,923	\$97,923	\$99,923	\$96,154	0.1%	-3.8%

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**Southeast Dubois Co Sch Corp (2100)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$55,503	\$74,933	\$78,564	\$81,047	9.9%	3.2%
Computer Hardware	741	\$0	\$0	\$1,779	\$78,011	NA	4283.9%
Operational Supplies	611	\$62,147	\$57,804	\$70,460	\$73,299	4.2%	4.0%
Other Professional and Technical Services	319	\$14,089	\$13,479	\$45,184	\$71,739	50.2%	58.8%
Social Security Noncertified	211	\$64,276	\$64,353	\$64,710	\$66,714	0.9%	3.1%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$62,429	\$84,608	\$71,396	\$60,783	-0.7%	-14.9%
Water and Sewage	411	\$49,611	\$49,219	\$52,016	\$53,688	2.0%	3.2%
Severance/Early Retirement Pay	213	\$63,805	\$49,804	\$43,367	\$36,759	-12.9%	-15.2%
Gasoline and Lubricants	613	\$43,756	\$42,146	\$42,075	\$36,412	-4.5%	-13.5%
Content	747	\$27,894	\$3,220	\$25,630	\$32,611	4.0%	27.2%
Other Group Insurance Authorized by Statute	224	\$23,072	\$24,789	\$23,612	\$23,672	0.6%	0.3%
Other Employee Benefits	241 - 290	\$17,959	\$17,487	\$17,401	\$19,752	2.4%	13.5%
Board Member Compensation	115	\$10,280	\$12,560	\$14,508	\$13,873	7.8%	-4.4%
Social Security Certified	212	\$10,910	\$10,186	\$9,970	\$9,606	-3.1%	-3.6%
Dues and Fees	810	\$9,887	\$13,417	\$9,487	\$8,933	-2.5%	-5.8%
Travel	580	\$8,292	\$7,160	\$5,536	\$8,472	0.5%	53.0%
Removal of Refuse and Garbage	412	\$4,442	\$5,230	\$4,617	\$5,372	4.9%	16.3%
Telephone	531	\$4,524	\$6,852	\$4,939	\$5,105	3.1%	3.4%
Workers Compensation Insurance	225	\$4,620	\$4,696	\$4,193	\$4,109	-2.9%	-2.0%
Other Purchased Services	593	\$2,929	\$2,649	\$3,012	\$3,419	3.9%	13.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,882	\$2,938	\$2,998	\$2,894	0.1%	-3.5%
Miscellaneous Objects	876 - 899	\$1,349	\$1,788	\$2,994	\$2,855	20.6%	-4.6%
Rentals	440	\$2,567	\$2,504	\$2,598	\$2,810	2.3%	8.2%
Equipment	730	\$37,031	\$8,742	\$32,193	\$2,156	-50.9%	-93.3%
Advertising	540	\$2,101	\$1,569	\$1,705	\$2,055	-0.6%	20.5%
Postage and Postage Machine Rental	532	\$1,936	\$2,015	\$2,064	\$1,783	-2.0%	-13.6%
Official Bond Premiums	525	\$832	\$496	\$100	\$800	-1.0%	700.0%
Tires and Repairs	612	\$42	\$1,017	\$884	\$209	49.3%	-76.4%
Telecommunications Equipment	745	\$4,969	\$6,701	\$0	\$92	-63.1%	NA
Vehicles	731	\$1,141	\$134,243	\$97,787	\$0	-100.0%	-100.0%
Overtime Salaries	140	\$17,393	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$7	\$20	\$37	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$0	\$3,353	\$0	NA	-100.0%
Wireless Equipment	743	\$2,432	\$3,790	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,714,856</b>	<b>\$2,926,838</b>	<b>\$3,177,194</b>	<b>\$3,326,250</b>	<b>5.2%</b>	<b>4.7%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$960,000	\$1,085,000	\$915,000	\$939,000	-0.6%	2.6%
Interest	832	\$828,389	\$695,345	\$850,070	\$834,705	0.2%	-1.8%

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**Biannual Financial Report Data**

**Southeast Dubois Co Sch Corp (2100)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Construction Services	450	\$607,217	\$105,449	\$31,121	\$258,872	-19.2%	731.8%
Non - Certified Salaries	120	\$169,590	\$162,447	\$150,299	\$148,874	-3.2%	-0.9%
Certified Salaries	110	\$91,510	\$91,731	\$104,575	\$103,316	3.1%	-1.2%
Equipment	730	\$144,612	\$65,646	\$43,891	\$38,257	-28.3%	-12.8%
Other Professional and Technical Services	319	\$28,412	\$34,679	\$39,472	\$37,987	7.5%	-3.8%
Improvements Other Than Buildings	715	\$95,687	\$37,708	\$18,635	\$37,146	-21.1%	99.3%
Rentals	440	\$31,769	\$23,887	\$13,355	\$20,570	-10.3%	54.0%
Social Security Noncertified	211	\$13,154	\$12,518	\$11,349	\$11,424	-3.5%	0.7%
Teacher Retirement Fund, After 7-1-95	216	\$7,975	\$8,408	\$8,582	\$10,502	7.1%	22.4%
Social Security Certified	212	\$7,002	\$6,921	\$7,592	\$8,043	3.5%	5.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$38,313	\$31,446	\$5,800	NA	-81.6%
Bank Service Charges	871	\$7,420	\$7,420	\$5,380	\$5,380	-7.7%	0.0%
Land and Easements	710	\$4,858	\$0	\$4,219	\$4,165	-3.8%	-1.3%
Other Employee Benefits	241 - 290	\$1,958	\$1,989	\$2,048	\$2,053	1.2%	0.2%
Awards	875	\$3,979	\$5,231	\$4,794	\$1,844	-17.5%	-61.5%
Operational Supplies	611	\$1,442	\$2,474	\$1,004	\$1,811	5.9%	80.4%
Other Group Insurance Authorized by Statute	224	\$1,602	\$1,648	\$1,648	\$1,669	1.0%	1.3%
Workers Compensation Insurance	225	\$416	\$499	\$651	\$712	14.4%	9.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$542	\$444	\$434	\$436	-5.3%	0.5%
Telephone	531	\$48	\$199	\$324	\$318	60.5%	-1.6%
Other Purchased Services	593	\$510	\$1,082	\$160	\$305	-12.1%	90.6%
Group Life Insurance	221	\$111	\$112	\$130	\$130	3.9%	0.0%
Postage and Postage Machine Rental	532	\$90	\$27	\$21	\$7	-47.9%	-68.8%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$969	\$0	\$0	NA	NA
Travel	580	\$0	\$250	\$250	\$0	NA	-100.0%
Instruction Services	311	\$14,668	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$197	\$139	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$3,022,960</b>	<b>\$2,390,594</b>	<b>\$2,246,590</b>	<b>\$2,473,327</b>	<b>-4.9%</b>	<b>10.1%</b>
<b>Grand Total</b>		<b>\$13,155,279</b>	<b>\$12,804,374</b>	<b>\$13,628,152</b>	<b>\$13,243,546</b>	<b>0.2%</b>	<b>-2.8%</b>